

1 **Steven E. Cowen, Esq. State Bar #132988 FIRST DAY MOTIONS.**
2 **S. E. COWEN LAW**
3 **333 "H" Street, Suite 500**
4 **Chula Vista, CA 91910**
5 **Telephone: (619) 202 – 7511**
6 **Facsimile: (619) 489 – 0431**
7 **Cowen.steve@secowenlaw.com**

8 **Proposed Attorney for Costa Shipping &**
9 **Delivery, Inc.**

10
11 **U.S. BANKRUPTCY COURT**
12 **SOUTHERN DISTRICT OF CALIFORNIA**

13 **In Re: Costa Shipping & Delivery,**
14 **Inc.**

15 **Debtor and Debtor-in-Possession.**

16 **Case number: 24-01179-CL11**

17 **Chapter 11**

18 **OMNIBUS DECLARATION OF**
19 **NATHAN A. COSTA IN SUPPORT OF**
20 **FIRST DAY MOTIONS.**

21 **Date: TBD**

22 **Time: TBD**

23 **Dept.: D-1. Room 318.**

24 I, Nathan A. Costa am an adult, and I am the sole shareholder, director and fill all officer
25 positions in Costa Shipping & Delivery, Inc., the Debtor and Debtor-in-Possession in this
26 case. If called to testify I could and would competently testify to the matters set forth
27 herein.

28 1. I reside in San Diego County and have lived here my whole life. I manage the
company on a day-to-day basis. I make all of its key decisions.

2. I formed Costa Shipping & Delivery, Inc., (hereinafter "the company"), from assets
I purchased from another shipping company. Looking back, I almost certainly paid too
much for those assets. Basically, the assets I purchased were 3 old vehicles, only one

Steven E. Cowen, Esq.
S. E. COWEN LAW
333 H Street, Suite 5000
Chula Vista, CA 91910
(619) 202-7511
cowen.steve@secowenlaw.com

Steven E. Cowen, Esq.
S. E. COWEN LAW
333 H Street, Suite 5000
Chula Vista, CA 91910
(619) 202-7511
cowen.steve@secowenlaw.com

1 of which was operational. I also assumed rental truck leases. A FedEx delivery contract
2 also came along with the purchase.

3 3. The pandemic upended company projections and to a great extent its business
4 model and required careful rethinking of how to move forward in the wake of
5 unprecedented changes in the package delivery system. Believing that the company
6 would be more profitable if it purchased as opposed to rented the vehicles, in 2022 I
7 commenced a number of vehicle purchases. At the time I purchased the vehicles,
8 compared to what the vehicles would cost now, the prices were inflated. More critically,
9 post-pandemic, both fuel and labor charges have increased, significantly. FedEx drivers
10 are not unionized, and we compete with UPS, and their drivers are unionized. Post-
11 pandemic, UPS drivers were able to secure a new contract where, I understand, those
12 drivers are now making over \$100,000 a year. Based on the FedEx contract that I have,
13 I cannot afford to pay drivers that kind of money or anywhere near it. Still, to stay in
14 business the company did have to increase driver pay and in that way stay somewhat
15 competitive. To a great extent, drivers get experience with FedEx but are always keeping
16 an eye out to see if they can jump to a company like UPS because of the significant
17 increase in pay. My drivers earn, approximately, \$40,000-\$50,000 a year on average.

18 4. I have a one-year contract with FedEx. No options. No guarantees. In the past,
19 FedEx offered 2 to 3 year contracts. Not any longer. My current contract with FedEx
20 expires in January of 2025. FedEx can decide to renew the contract, or not. Given that
21 I have an undesirable rural route, I'm confident that they will renew the contract. I am
22 also, right now, on behalf of the company, seeking an increase in contract pay. While
23 they've rejected three (3) prior such requests, I'm hopeful that the fourth time will be the
24 charm.

25 5. FedEx can also pull the contract during the year for cause. Pursuant to the
26 contract, the company is paid, roughly, \$80,000 per week. FedEx makes that payment,
27 on time, every Friday. The reliability of the payment from FedEx is not in doubt.

28 6. Our contract covers rural areas. Our drivers are required to drive anywhere from
100 miles to 300 miles per day. And all of those miles are not on pavement. As a result,

Steven E. Cowen, Esq.
S. E. COWEN LAW
333 H Street, Suite 5000
Chula Vista, CA 91910
(619) 202-7511
cowen.steve@secowenlaw.com

1 company fuel expenses are higher, repair expenses are higher and maintenance
2 expenses are higher. On average, a vehicle lasts 2 years. The rural routes, plain and
3 simply, chew up company vehicles. In the future, to decrease expenses, the company
4 will buy used vehicles which makes more sense given the amount of wear and tear that
5 they will be, immediately, subject to.

6 7. The following factors have, to date, rendered the company unprofitable: a high
7 monthly payment on an inflated purchase price, increased fuel expenses, increased
8 maintenance and repair and labor costs and purchase agreements on vehicles where
9 the amounts currently owed on the vehicles exceed, sometimes significantly, the
10 comparable sales value of the vehicle on today's market which means higher monthly
11 payments.

12 8. Attached hereto as Exhibit A is a projected budget for the next 8 months that I
13 have prepared on behalf of the company. I have reviewed the numbers closely. The
14 company can be made profitable by reorganizing it. By decreasing some core business
15 expenses, eliminating unsecured debt and reworking the payments on the equipment
16 purchases and other secured debt, the company can stay in business. But it plain and
17 simply cannot given the current debt load, other expenses and current company income.

18 9. Each of the categories on the proposed budget are essential to the operation of
19 the business and without any one of them the business would either immediately or in
20 very short time, fail. Business income will be used to fund the ordinary cost of business
21 operations including payroll, maintaining business relationships with vendors and
22 suppliers and to pay other business expenses. Failure to make payroll would almost
23 certainly cause the employees to look elsewhere for work and failure to pay vendors
24 would almost certainly cause the vendors to do the same. The company is in no position
25 to borrow any additional sums and I doubt it can at this point. On the other hand, if the
26 company is able to continue using its cash flow that will greatly increase the chances of
27 a successful reorganization. Given the vagaries of business, however, the company is
28 asking that it can exceed any expense line item by 20% so long as the total budget does

Steven E. Cowen, Esq.
S. E. COWEN LAW
333 H Street, Suite 5000
Chula Vista, CA 91910
(619) 202-7511
cowen.steve@secowenlaw.com

not exceed more than 10% of the allowed amounts. The company is also asking that it be able to use any unused funds so budgeted in any one month for use in future times.

10. The company has approximately 50 full-time employees and 4 part-time employees. There is significant turnover given that company is unable to pay drivers what our competitors can. Payroll is every Friday for the prior week's work. On April 5, 2024, payroll is due for work done March 23, 2024, through March 29, 2024. Attached hereto as Exhibit B is the payroll register for the week ending March 29, 2024. As noted, no employee is owed more than \$1800.

11. On account of employment, the company will owe for prepetition expenses the following employment related items:

- a. Approximately \$12,000 for payroll taxes.
- b. Health insurance premiums of approximately \$2400.
- c. Unpaid employer 401(k) contributions, year to date, approximate \$15,000. This would not be due, however, until the end of the year.
- d. Worker's Compensation premiums of approximately \$3500.
- e. Company employees have also accrued paid vacation and holiday pay. 27 employees have accrued approximately \$27,830 in vacation pay. No employee has more than \$2000 in accrued vacation. 29 employees have accrued holiday pay totaling \$21,795. No employee has more than \$1250 in accrued holiday pay.

Failure to pay the payroll taxes will result in fines and penalties. Failure to pay the health insurance premiums could result in employees not having coverage. Failure to pay the Worker's Compensation premiums could result in fines and penalties. Failure to pay accrued vacation and holiday time when due would, likewise, result in penalties which the company would certainly like to avoid.

12. In addition, there are what the company considers "critical vendors" that must be paid for the company to keep operating and these vendors were owed, prepetition, the following amounts:

Steven E. Cowen, Esq.
S. E. COWEN LAW
333 H Street, Suite 5000
Chula Vista, CA 91910
(619) 202-7511
cowen.steve@secowenlaw.com

- 1 a. Fuel payments to RCPA/COMDATA. I anticipate they will be owed
- 2 \$14,000 for the timeframe March 25, 2024, through March 31, 2024. The
- 3 trucks will simply not be able to move if the company does not stay current
- 4 on this account.
- 5 b. Indeed. They are owed approximately \$154. We advertise for replacement
- 6 drivers on this site.
- 7 c. Rhino Custom Builds in the amount of \$435 is for recent repairs done to
- 8 company vehicles.
- 9 d. Marsh Insurance. This payment is for vehicle insurance and the amount
- 10 pending is \$1153. Without insurance, the company would not be able to
- 11 do business and FedEx would pull the contract.
- 12 e. LC Truck Repair is owed \$3107. This is the primary mechanic that we use
- 13 to keep our vehicles running. If this company's payment does not go
- 14 through, we can expect that they would do no more work for us in the
- 15 future.

16 I declare under the penalty of perjury pursuant to the laws of the state of California and
17 of the United States of America that the foregoing is true and correct. This declaration is
18 executed this 1st day of April 2024 at San Diego, California.

21 /s/ Nathan A. Costa
22 Nathan A. Costa
23
24
25
26
27
28

EXHIBIT “A”

EXHIBIT “B”

Earnings	Pay Rate	Hours (Units)	Current In/Out	Current Amount	Taxes	Current Amount	Employer Amount	Deductions	Current Amount	Employer Amount	Net Pay	Current Amount
TERRENCE A					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Medicare (FMED)	8.70	8.70				Checking	449.10
Overtime (O)	18.45	0.40	\$0.00	\$7.38	Fed Soc Sec (FSOC)	37.20	37.20				Savings	100.00
Bonus (BON)	1.00	0.00	\$0.00	\$100.62	FUTA - 940 (FUTA)	0.00	3.60					
					MO STATE (MO)	5.00	0.00					
					MO SUTA (MOUI)	0.00	11.09					
Totals:		40.40	\$0.00	\$600.00		\$50.90	\$60.59					\$549.10
TERRENCE					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	149.96	0.00	401K % (40P)	105.00	60.00	Checking	959.52
Overtime (O)	18.45	7.00	\$0.00	\$129.15	Fed Medicare (FMED)	21.75	21.75	Child Support 1 \$ (CS1)	20.77	0.00		
Bonus (BON)	1.00	0.00	\$0.00	\$878.85	Fed Soc Sec (FSOC)	93.00	93.00	Chargebacks for Accidents (MIS)	100.00	0.00		
					MO STATE (MO)	50.00	0.00					
Totals:		47.00	\$0.00	\$1,500.00		\$314.71	\$114.75		\$225.77	\$60.00		\$959.52
ALEXIS					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	141.72	0.00				Checking	505.20
Overtime (O)	18.45	0.20	\$0.00	\$3.69	Fed Medicare (FMED)	10.44	10.44					
Bonus (BON)	1.00	0.00	\$0.00	\$224.31	Fed Soc Sec (FSOC)	44.64	44.64					
					FUTA - 940 (FUTA)	0.00	4.19					
					MO STATE (MO)	18.00	0.00					
					MO SUTA (MOUI)	0.00	13.31					
Totals:		40.20	\$0.00	\$720.00		\$214.80	\$72.58					\$505.20
ANTHONY L					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	32.00	\$0.00	\$393.60	Fed Income Tax (FED)	86.33	0.00	Medical Pre-Tax (MED)	62.63	0.00	Checking	838.68
Bonus (BON)	1.00	0.00	\$0.00	\$706.40	Fed Medicare (FMED)	15.04	15.04					
					Fed Soc Sec (FSOC)	64.32	64.32					
					MO STATE (MO)	33.00	0.00					
Totals:		32.00	\$0.00	\$1,100.00		\$198.69	\$79.36		\$62.63	\$0.00		\$838.68
BRYCE					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	62.85	0.00				Checking	649.95
Overtime (O)	18.45	2.00	\$0.00	\$36.90	Fed Medicare (FMED)	11.60	11.60					

Earnings	Pay Rate	Hours (Units)	Current In/Out	Current Amount	Taxes	Current Amount	Employer Amount	Deductions	Current Amount	Employer Amount	Net Pay	Current Amount
Bonus (BON)	1.00	0.00	\$0.00	\$271.10	Fed Soc Sec (FSOC)	49.60	49.60					
					FUTA - 940 (FUTA)	0.00	4.80					
					MO STATE (MO)	26.00	0.00					
					MO SUTA (MOUI)	0.00	14.78					
Totals:		42.00	\$0.00	\$800.00		\$150.05	\$80.78					\$649.95

EMILY			Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00	
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	107.10	0.00			Checking		960.10
Overtime (O)	18.45	20.60	\$0.00	\$380.07	Fed Medicare (FMED)	17.40	17.40					
Bonus (BON)	1.00	0.00	\$0.00	\$327.93	Fed Soc Sec (FSOC)	74.40	74.40					
					FUTA - 940 (FUTA)	0.00	7.20					
					MO STATE (MO)	41.00	0.00					
					MO SUTA (MOUI)	0.00	22.18					
Totals:		60.60	\$0.00	\$1,200.00		\$239.90	\$121.18					\$960.10

JAMES			Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00	
Regular (R)	35.00	40.00	\$0.00	\$1,400.00	Fed Income Tax (FED)	5.15	0.00			Checking		1,200.75
					Fed Medicare (FMED)	20.30	20.30					
					Fed Soc Sec (FSOC)	86.80	86.80					
					MO STATE (MO)	87.00	0.00					
Totals:		40.00	\$0.00	\$1,400.00		\$199.25	\$107.10					\$1,200.75

GREGG J			Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00	
Regular (R)	12.30	34.00	\$0.00	\$418.20	Fed Medicare (FMED)	7.40	7.40			Checking		470.98
Bonus (BON)	1.00	0.00	\$0.00	\$91.80	Fed Soc Sec (FSOC)	31.62	31.62					
					FUTA - 940 (FUTA)	0.00	3.06					
					MO SUTA (MOUI)	0.00	9.42					
Totals:		34.00	\$0.00	\$510.00		\$39.02	\$51.50					\$470.98

JUSTIN			Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00	
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Medicare (FMED)	14.36	14.36			Checking		914.26
Overtime (O)	18.45	6.80	\$0.00	\$125.46	Fed Soc Sec (FSOC)	61.38	61.38					
Bonus (BON)	1.00	0.00	\$0.00	\$372.54	FUTA - 940 (FUTA)	0.00	5.94					
					MO SUTA (MOUI)	0.00	18.30					

COSTA SHIPPING & DELIVERY INC (WRR)

Payroll Detail Preview Register

Generated 3/25/2024 at 3:17 pm CST

Paychecks Dated From 03/29/2024 To 03/29/2024

Page 2 of 13

Earnings	Pay Rate	Hours (Units)	Current In/Out	Current Amount	Taxes	Current Amount	Employer Amount	Deductions	Current Amount	Employer Amount	Net Pay	Current Amount
Totals:		46.80	\$0.00	\$990.00	\$75.74		\$99.98				\$914.26	
NATHAN												
					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	25.00	40.00	\$0.00	\$1,000.00	Fed Income Tax (FED)	151.55	0.00				Checking	730.95
				Fed Medicare (FMED)	14.50	14.50						
				Fed Soc Sec (FSOC)	62.00	62.00						
				MO STATE (MO)	41.00	0.00						
Totals:		40.00	\$0.00	\$1,000.00	\$269.05		\$76.50				\$730.95	
DEMITRIUS												
					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	25.00	\$0.00	\$307.50	Fed Income Tax (FED)	9.42	0.00				Checking	334.89
Bonus (BON)	1.00	0.00	\$0.00	\$67.50	Fed Medicare (FMED)	5.44	5.44					
				Fed Soc Sec (FSOC)	23.25	23.25						
				FUTA - 940 (FUTA)	0.00	2.25						
				MO STATE (MO)	2.00	0.00						
				MO SUTA (MOUI)	0.00	6.93						
Totals:		25.00	\$0.00	\$375.00	\$40.11		\$37.87				\$334.89	
RYAN												
					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	36.00	\$0.00	\$442.80	Fed Income Tax (FED)	57.85	0.00				Checking	659.95
Bonus (BON)	1.00	0.00	\$0.00	\$357.20	Fed Medicare (FMED)	11.60	11.60					
				Fed Soc Sec (FSOC)	49.60	49.60						
				FUTA - 940 (FUTA)	0.00	4.80						
				MO STATE (MO)	21.00	0.00						
				MO SUTA (MOUI)	0.00	14.78						
Totals:		36.00	\$0.00	\$800.00	\$140.05		\$80.78				\$659.95	
SANEL												
					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	21.77	0.00				Checking	783.38
Overtime (O)	18.45	12.20	\$0.00	\$225.09	Fed Medicare (FMED)	13.05	13.05					
Bonus (BON)	1.00	0.00	\$0.00	\$182.91	Fed Soc Sec (FSOC)	55.80	55.80					
				FUTA - 940 (FUTA)	0.00	3.57						
				MO STATE (MO)	26.00	0.00						
				MO SUTA (MOUI)	0.00	16.63						

Earnings	Pay Rate	Hours (Units)	Current In/Out	Current Amount	Taxes	Current Amount	Employer Amount	Deductions	Current Amount	Employer Amount	Net Pay	Current Amount
Totals:		52.20	\$0.00	\$900.00		\$116.62	\$89.05					\$783.38
RONALD												
Period Ending: 03/22/2024					Paycheck Date: 03/29/2024					Printed Check No. 1.00		
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	37.07	0.00				Checking	870.52
Overtime (O)	18.45	11.00	\$0.00	\$202.95	Fed Medicare (FMED)	14.86	14.86					
Bonus (BON)	1.00	0.00	\$0.00	\$330.05	Fed Soc Sec (FSOC)	63.55	63.55					
					MO STATE (MO)	39.00	0.00					
Totals:		51.00	\$0.00	\$1,025.00		\$154.48	\$78.41					\$870.52
ERICA D												
Period Ending: 03/22/2024					Paycheck Date: 03/29/2024					Printed Check No. 1.00		
Regular (R)	12.30	23.00	\$0.00	\$282.90	Fed Medicare (FMED)	6.53	6.53				Checking	415.57
Bonus (BON)	1.00	0.00	\$0.00	\$167.10	Fed Soc Sec (FSOC)	27.90	27.90					
					FUTA - 940 (FUTA)	0.00	2.70					
					MO SUTA (MOUI)	0.00	8.32					
Totals:		23.00	\$0.00	\$450.00		\$34.43	\$45.45					\$415.57
BRIANA												
Period Ending: 03/22/2024					Paycheck Date: 03/29/2024					Printed Check No. 1.00		
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	69.85	0.00				Checking	735.30
Overtime (O)	18.45	6.80	\$0.00	\$125.46	Fed Medicare (FMED)	13.05	13.05					
Bonus (BON)	1.00	0.00	\$0.00	\$282.54	Fed Soc Sec (FSOC)	55.80	55.80					
					FUTA - 940 (FUTA)	0.00	5.40					
					MO STATE (MO)	26.00	0.00					
					MO SUTA (MOUI)	0.00	16.63					
Totals:		46.80	\$0.00	\$900.00		\$164.70	\$90.88					\$735.30
JODDY T												
Period Ending: 03/22/2024					Paycheck Date: 03/29/2024					Printed Check No. 1.00		
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	73.43	0.00	401K % (40P)	70.00	40.00	Checking	756.77
Overtime (O)	18.45	0.60	\$0.00	\$11.07	Fed Medicare (FMED)	14.50	14.50					
Bonus (BON)	1.00	0.00	\$0.00	\$496.93	Fed Soc Sec (FSOC)	62.00	62.00					
					MO STATE (MO)	14.00	0.00					
					MO ST LOUIS (MOSL)	9.30	0.00					
Totals:		40.60	\$0.00	\$1,000.00		\$173.23	\$76.50		\$70.00	\$40.00		\$756.77
CAMERON												
Period Ending: 03/22/2024					Paycheck Date: 03/29/2024					Printed Check No. 1.00		

Earnings	Pay Rate	Hours (Units)	Current In/Out	Current Amount	Taxes	Current Amount	Employer Amount	Deductions	Current Amount	Employer Amount	Net Pay	Current Amount
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	13.18	0.00	401K % (40P)	25.00	0.00	Checking	1,056.19
Bonus (BON)	1.00	0.00	\$0.00	\$758.00	Fed Medicare (FMED)	18.13	18.13	Roth 401K % (R4P)	25.00	0.00		
					Fed Soc Sec (FSOC)	77.50	77.50					
					MO STATE (MO)	35.00	0.00					
Totals:		40.00	\$0.00	\$1,250.00		\$143.81	\$95.63		\$50.00	\$0.00		\$1,056.19

STEVE			Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00	
Regular (R)	12.30	37.00	\$0.00	\$455.10	Fed Income Tax (FED)	76.18	0.00	401K % (40P)	41.00	0.00	Checking	795.41
Bonus (BON)	1.00	0.00	\$0.00	\$569.90	Fed Medicare (FMED)	14.86	14.86					
					Fed Soc Sec (FSOC)	63.55	63.55					
					MO STATE (MO)	34.00	0.00					
Totals:		37.00	\$0.00	\$1,025.00		\$188.59	\$78.41		\$41.00	\$0.00		\$795.41

CHARLES			Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00	
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	113.70	0.00				Checking	980.20
Overtime (O)	18.45	17.40	\$0.00	\$321.03	Fed Medicare (FMED)	17.84	17.84					
Bonus (BON)	1.00	0.00	\$0.00	\$416.97	Fed Soc Sec (FSOC)	76.26	76.26					
					MO STATE (MO)	42.00	0.00					
Totals:		57.40	\$0.00	\$1,230.00		\$249.80	\$94.10					\$980.20

NICHOLAS B			Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00	
Regular (R)	12.30	27.00	\$0.00	\$332.10	Fed Income Tax (FED)	55.90	0.00				Checking	791.19
Bonus (BON)	1.00	0.00	\$0.00	\$607.90	Fed Medicare (FMED)	13.63	13.63					
					Fed Soc Sec (FSOC)	58.28	58.28					
					MO STATE (MO)	21.00	0.00					
Totals:		27.00	\$0.00	\$940.00		\$148.81	\$71.91					\$791.19

JASMIN			Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00	
Regular (R)	12.30	37.00	\$0.00	\$455.10	Fed Income Tax (FED)	103.92	0.00	401K % (40P)	42.00	42.00	Checking	718.00
Bonus (BON)	1.00	0.00	\$0.00	\$594.90	Fed Medicare (FMED)	14.15	14.15	Medical Pre-Tax (MED)	74.08	0.00		
					Fed Soc Sec (FSOC)	60.51	60.51					
					MO STATE (MO)	28.00	0.00					
					MO ST LOUIS (MOSL)	9.34	0.00					
					MO SUTA (MOUI)	0.00	18.04					

COSTA SHIPPING & DELIVERY INC (WRR)

Payroll Detail Preview Register

Generated 3/25/2024 at 3:17 pm CST

Paychecks Dated From 03/29/2024 To 03/29/2024

Page 5 of 13

Earnings	Pay Rate	Hours (Units)	Current In/Out	Current Amount	Taxes	Current Amount	Employer Amount	Deductions	Current Amount	Employer Amount	Net Pay	Current Amount
Totals:		37.00	\$0.00	\$1,050.00		\$215.92	\$92.70		\$116.08	\$42.00		\$718.00
<div> <div>JOHN V</div> <div>Period Ending: 03/22/2024</div> <div>Paycheck Date: 03/29/2024</div> <div>Printed Check No. 1.00</div> </div>												
Regular (R)	12.30	26.00	\$0.00	\$319.80	Fed Medicare (FMED)	7.83	7.83				Checking	489.69
Bonus (BON)	1.00	0.00	\$0.00	\$220.20	Fed Soc Sec (FSOC)	33.48	33.48					
					FUTA - 940 (FUTA)	0.00	3.24					
					MO STATE (MO)	9.00	0.00					
					MO SUTA (MOUI)	0.00	9.98					
Totals:		26.00	\$0.00	\$540.00		\$50.31	\$54.53					\$489.69
<div> <div>LATANYA D</div> <div>Period Ending: 03/22/2024</div> <div>Paycheck Date: 03/29/2024</div> <div>Printed Check No. 1.00</div> </div>												
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	59.46	0.00	401K % (40P)	30.00	30.00	Checking	807.04
Overtime (O)	18.45	6.20	\$0.00	\$114.39	Fed Medicare (FMED)	14.50	14.50					
Bonus (BON)	1.00	0.00	\$0.00	\$393.61	Fed Soc Sec (FSOC)	62.00	62.00					
					MO STATE (MO)	27.00	0.00					
Totals:		46.20	\$0.00	\$1,000.00		\$162.96	\$76.50		\$30.00	\$30.00		\$807.04
<div> <div>KAYLA</div> <div>Period Ending: 03/22/2024</div> <div>Paycheck Date: 03/29/2024</div> <div>Printed Check No. 1.00</div> </div>												
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Medicare (FMED)	11.27	11.27	401K % (40P)	25.20	0.00	Checking	673.18
Overtime (O)	18.45	1.40	\$0.00	\$25.83	Fed Soc Sec (FSOC)	48.20	48.20					
Bonus (BON)	1.00	0.00	\$0.00	\$322.17	MO STATE (MO)	12.00	0.00					
					MO ST LOUIS (MOSL)	7.52	0.00					
Totals:		41.40	\$0.00	\$840.00		\$78.99	\$59.47		\$87.83	\$0.00		\$673.18
<div> <div>TREVOR J</div> <div>Period Ending: 03/22/2024</div> <div>Paycheck Date: 03/29/2024</div> <div>Printed Check No. 1.00</div> </div>												
Regular (R)	12.30	15.00	\$0.00	\$184.50	Fed Income Tax (FED)	21.92	0.00	Roth 401K % (R4P)	20.00	20.00	Checking	412.83
Bonus (BON)	1.00	0.00	\$0.00	\$315.50	Fed Medicare (FMED)	7.25	7.25					
					Fed Soc Sec (FSOC)	31.00	31.00					
					FUTA - 940 (FUTA)	0.00	3.00					
					MO STATE (MO)	7.00	0.00					
					MO SUTA (MOUI)	0.00	9.24					
Totals:		15.00	\$0.00	\$500.00		\$67.17	\$50.49		\$20.00	\$20.00		\$412.83
<div> <div>JOSH</div> <div>Period Ending: 03/22/2024</div> <div>Paycheck Date: 03/29/2024</div> <div>Printed Check No. 1.00</div> </div>												

Earnings	Pay Rate	Hours (Units)	Current In/Out	Current Amount	Taxes	Current Amount	Employer Amount	Deductions	Current Amount	Employer Amount	Net Pay	Current Amount
Regular (R)	12.30	31.00	\$0.00	\$381.30	Fed Income Tax (FED)	26.65	0.00				Checking	453.04
Bonus (BON)	1.00	0.00	\$0.00	\$158.70	Fed Medicare (FMED)	7.83	7.83					
					Fed Soc Sec (FSOC)	33.48	33.48					
					FUTA - 940 (FUTA)	0.00	3.24					
					MO STATE (MO)	19.00	0.00					
					MO SUTA (MOUI)	0.00	9.98					
Totals:		31.00	\$0.00	\$540.00		\$86.96	\$54.53					\$453.04

DEVON		Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00		
Regular (R)	12.00	17.00	\$0.00	\$204.00	Fed Income Tax (FED)	18.46	0.00			Checking	258.59	
Bonus (BON)	1.00	0.00	\$0.00	\$96.00	Fed Medicare (FMED)	4.35	4.35					
					Fed Soc Sec (FSOC)	18.60	18.60					
					FUTA - 940 (FUTA)	0.00	1.80					
					MO SUTA (MOUI)	0.00	5.54					
Totals:		17.00	\$0.00	\$300.00		\$41.41	\$30.29					\$258.59

AMERICA		Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00		
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	193.35	0.00			Checking	895.94	
Overtime (O)	18.45	6.00	\$0.00	\$110.70	Fed Medicare (FMED)	17.76	17.76					
Bonus (BON)	1.00	0.00	\$0.00	\$622.30	Fed Soc Sec (FSOC)	75.95	75.95					
					MO STATE (MO)	42.00	0.00					
					MO SUTA (MOUI)	0.00	22.64					
Totals:		46.00	\$0.00	\$1,225.00		\$329.06	\$116.35					\$895.94

, AKEEBULAN		Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00		
Regular (R)	12.30	38.00	\$0.00	\$467.40	Fed Medicare (FMED)	10.44	10.44			Checking	664.92	
Bonus (BON)	1.00	0.00	\$0.00	\$252.60	Fed Soc Sec (FSOC)	44.64	44.64					
					FUTA - 940 (FUTA)	0.00	4.32					
					MO SUTA (MOUI)	0.00	13.31					
Totals:		38.00	\$0.00	\$720.00		\$55.08	\$72.71					\$664.92

SHANE		Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00		
Regular (R)	12.30	26.00	\$0.00	\$319.80	Fed Income Tax (FED)	33.85	0.00			Checking	515.25	
Bonus (BON)	1.00	0.00	\$0.00	\$280.20	Fed Medicare (FMED)	8.70	8.70					

COSTA SHIPPING & DELIVERY INC (WRR)

Payroll Detail Preview Register

Generated 3/25/2024 at 3:17 pm CST

Paychecks Dated From 03/29/2024 To 03/29/2024

Page 7 of 13

Earnings	Pay Rate	Hours (Units)	Current In/Out	Current Amount	Taxes	Current Amount	Employer Amount	Deductions	Current Amount	Employer Amount	Net Pay	Current Amount
Totals:					Fed Soc Sec (FSOC)	37.20	37.20					
					MO STATE (MO)	5.00	0.00					
						\$84.75	\$45.90					\$515.25
CHRIS												
					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	32.00	\$0.00	\$393.60	Fed Income Tax (FED)	57.85	0.00				Checking	659.95
Bonus (BON)	1.00	0.00	\$0.00	\$406.40	Fed Medicare (FMED)	11.60	11.60					
					Fed Soc Sec (FSOC)	49.60	49.60					
					MO STATE (MO)	21.00	0.00					
					MO SUTA (MOUI)	0.00	12.38					
Totals:						\$140.05	\$73.58					\$659.95
TIMOTHY J												
					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	35.00	\$0.00	\$430.50	Fed Income Tax (FED)	57.85	0.00				Checking	659.95
Bonus (BON)	1.00	0.00	\$0.00	\$369.50	Fed Medicare (FMED)	11.60	11.60					
					Fed Soc Sec (FSOC)	49.60	49.60					
					MO STATE (MO)	21.00	0.00					
Totals:						\$140.05	\$61.20					\$659.95
RENATO												
					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	7.00	\$0.00	\$86.10	Fed Income Tax (FED)	72.21	0.00	401K % (40P)	40.00	40.00	Checking	747.07
Bonus (BON)	1.00	0.00	\$0.00	\$163.90	Fed Medicare (FMED)	13.92	13.92	Medical Pre-Tax (MED)	40.30	0.00		
Vacation (V)	1.00	0.00	\$0.00	\$750.00	Fed Soc Sec (FSOC)	59.50	59.50					
					MO STATE (MO)	27.00	0.00					
Totals:						\$172.63	\$73.42		\$80.30	\$40.00		\$747.07
CHARLES												
					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	37.00	\$0.00	\$455.10	Fed Income Tax (FED)	25.92	0.00				Checking	414.59
Bonus (BON)	1.00	0.00	\$0.00	\$34.90	Fed Medicare (FMED)	7.11	7.11					
					Fed Soc Sec (FSOC)	30.38	30.38					
					FUTA - 940 (FUTA)	0.00	2.94					
					MO STATE (MO)	12.00	0.00					
					MO SUTA (MOUI)	0.00	9.06					
Totals:						\$75.41	\$49.49					\$414.59

Earnings	Pay Rate	Hours (Units)	Current In/Out	Current Amount	Taxes	Current Amount	Employer Amount	Deductions	Current Amount	Employer Amount	Net Pay	Current Amount
THOMAS					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	26.00	\$0.00	\$319.80	Fed Income Tax (FED)	3.00	0.00				Checking	523.25
Bonus (BON)	1.00	0.00	\$0.00	\$265.20	Fed Medicare (FMED)	8.48	8.48					
					Fed Soc Sec (FSOC)	36.27	36.27					
					MO STATE (MO)	14.00	0.00					
					MO SUTA (MOUI)	0.00	10.81					
Totals:		26.00	\$0.00	\$585.00		\$61.75	\$55.56					\$523.25
CYLE					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	105.47	0.00	Medical Pre-Tax (MED)	57.38	0.00	Checking	905.92
Overtime (O)	18.45	6.40	\$0.00	\$118.08	Fed Medicare (FMED)	17.29	17.29	Roth 401K % (R4P)	50.00	50.00		
Bonus (BON)	1.00	0.00	\$0.00	\$639.92	Fed Soc Sec (FSOC)	73.94	73.94					
					MO STATE (MO)	40.00	0.00					
					MO SUTA (MOUI)	0.00	22.04					
Totals:		46.40	\$0.00	\$1,250.00		\$236.70	\$113.27		\$107.38	\$50.00		\$905.92
JOSEPH					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	45.00	40.00	\$0.00	\$1,800.00	Fed Income Tax (FED)	243.26	0.00	401K % (40P)	72.00	72.00	Checking	200.00
					Fed Medicare (FMED)	26.10	26.10				Checking	1,081.04
					Fed Soc Sec (FSOC)	111.60	111.60					
					MO STATE (MO)	66.00	0.00					
Totals:		40.00	\$0.00	\$1,800.00		\$446.96	\$137.70		\$72.00	\$72.00		\$1,281.04
WILLIAM					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	34.00	\$0.00	\$418.20	Fed Income Tax (FED)	50.17	0.00	401K % (40P)	64.00	32.00	Checking	606.63
Bonus (BON)	1.00	0.00	\$0.00	\$381.80	Fed Medicare (FMED)	11.60	11.60					
					Fed Soc Sec (FSOC)	49.60	49.60					
					MO STATE (MO)	18.00	0.00					
					MO SUTA (MOUI)	0.00	2.77					
Totals:		34.00	\$0.00	\$800.00		\$129.37	\$63.97		\$64.00	\$32.00		\$606.63
ABUBAKAR					Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00	
Regular (R)	12.30	36.00	\$0.00	\$442.80	Fed Income Tax (FED)	57.85	0.00	Chargebacks for Accidents (MIS)	100.00	0.00	Checking	551.95
Bonus (BON)	1.00	0.00	\$0.00	\$357.20	Fed Medicare (FMED)	11.60	11.60					

COSTA SHIPPING & DELIVERY INC (WRR)

Payroll Detail Preview Register

Generated 3/25/2024 at 3:17 pm CST

Paychecks Dated From 03/29/2024 To 03/29/2024

Page 9 of 13

Earnings	Pay Rate	Hours (Units)	Current In/Out	Current Amount	Taxes	Current Amount	Employer Amount	Deductions	Current Amount	Employer Amount	Net Pay	Current Amount
					Fed Soc Sec (FSOC)	49.60	49.60					
					MO STATE (MO)	21.00	0.00					
					MO ST LOUIS (MOSL)	8.00	0.00					
					MO SUTA (MOUI)	0.00	3.51					
Totals:		36.00	\$0.00	\$800.00		\$148.05	\$64.71		\$100.00	\$0.00		\$551.95
HOWZEE M				Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00		
Regular (R)	37.50	40.00	\$0.00	\$1,500.00	Fed Income Tax (FED)	101.91	0.00	401K % (40P)	105.00	0.00	Checking	1,065.25
					Fed Medicare (FMED)	20.71	20.71	Medical Pre-Tax (MED)	71.57	0.00		
					Fed Soc Sec (FSOC)	88.56	88.56					
					MO STATE (MO)	47.00	0.00					
Totals:		40.00	\$0.00	\$1,500.00		\$258.18	\$109.27		\$176.57	\$0.00		\$1,065.25
JEFFREY J				Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00		
Regular (R)	12.30	27.00	\$0.00	\$332.10	Fed Medicare (FMED)	5.91	5.91	Medical Pre-Tax (MED)	162.13	0.00	Checking	366.67
Bonus (BON)	1.00	0.00	\$0.00	\$237.90	Fed Soc Sec (FSOC)	25.29	25.29					
					MO STATE (MO)	10.00	0.00					
					MO SUTA (MOUI)	0.00	2.16					
Totals:		27.00	\$0.00	\$570.00		\$41.20	\$33.36		\$162.13	\$0.00		\$366.67
PAYTON				Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00		
Regular (R)	12.30	19.00	\$0.00	\$233.70	Fed Medicare (FMED)	5.80	5.80				Checking	362.40
Bonus (BON)	1.00	0.00	\$0.00	\$166.30	Fed Soc Sec (FSOC)	24.80	24.80					
					MO STATE (MO)	3.00	0.00					
					MO ST LOUIS (MOSL)	4.00	0.00					
					MO SUTA (MOUI)	0.00	7.39					
Totals:		19.00	\$0.00	\$400.00		\$37.60	\$37.99					\$362.40
BRIANNA				Period Ending: 03/22/2024			Paycheck Date: 03/29/2024			Printed Check No. 1.00		
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	59.02	0.00				Checking	1,008.18
Overtime (O)	18.45	8.60	\$0.00	\$158.67	Fed Medicare (FMED)	17.40	17.40					
Bonus (BON)	1.00	0.00	\$0.00	\$549.33	Fed Soc Sec (FSOC)	74.40	74.40					
					MO STATE (MO)	41.00	0.00					
					MO SUTA (MOUI)	0.00	10.35					

COSTA SHIPPING & DELIVERY INC (WRR)

Payroll Detail Preview Register

Generated 3/25/2024 at 3:17 pm CST

Paychecks Dated From 03/29/2024 To 03/29/2024

Page 10 of 13

Earnings	Pay Rate	Hours (Units)	Current In/Out	Current Amount	Taxes	Current Amount	Employer Amount	Deductions	Current Amount	Employer Amount	Net Pay	Current Amount
Totals:		48.60	\$0.00	\$1,200.00		\$191.82	\$102.15					\$1,008.18
COREY A Period Ending: 03/22/2024 Paycheck Date: 03/29/2024 Printed Check No. 1.00												
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	52.03	0.00	401K % (40P)	80.50	46.00	Savings	908.49
Overtime (O)	18.45	11.80	\$0.00	\$217.71	Fed Medicare (FMED)	16.68	16.68					
Bonus (BON)	1.00	0.00	\$0.00	\$440.29	Fed Soc Sec (FSOC)	71.30	71.30					
					MO STATE (MO)	21.00	0.00					
Totals:		51.80	\$0.00	\$1,150.00		\$161.01	\$87.98		\$80.50	\$46.00		\$908.49
SYMONNAI L Period Ending: 03/22/2024 Paycheck Date: 03/29/2024 Printed Check No. 1.00												
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	63.19	0.00	401K % (40P)	87.50	50.00	Checking	978.68
Overtime (O)	18.45	7.20	\$0.00	\$132.84	Fed Medicare (FMED)	18.13	18.13					
Bonus (BON)	1.00	0.00	\$0.00	\$625.16	Fed Soc Sec (FSOC)	77.50	77.50					
					MO STATE (MO)	25.00	0.00					
Totals:		47.20	\$0.00	\$1,250.00		\$183.82	\$95.63		\$87.50	\$50.00		\$978.68
TANISHA Period Ending: 03/22/2024 Paycheck Date: 03/29/2024 Printed Check No. 1.00												
Regular (R)	12.30	26.00	\$0.00	\$319.80	Fed Income Tax (FED)	9.42	0.00				Checking	334.89
Bonus (BON)	1.00	0.00	\$0.00	\$55.20	Fed Medicare (FMED)	5.44	5.44					
					Fed Soc Sec (FSOC)	23.25	23.25					
					FUTA - 940 (FUTA)	0.00	2.25					
					MO STATE (MO)	2.00	0.00					
					MO SUTA (MOUI)	0.00	6.93					
Totals:		26.00	\$0.00	\$375.00		\$40.11	\$37.87					\$334.89
TAYLOR C Period Ending: 03/22/2024 Paycheck Date: 03/29/2024 Printed Check No. 1.00												
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	111.54	0.00	401K % (40P)	105.00	60.00	Checking	1,118.71
Overtime (O)	18.45	22.40	\$0.00	\$413.28	Fed Medicare (FMED)	21.75	21.75					
Bonus (BON)	1.00	0.00	\$0.00	\$594.72	Fed Soc Sec (FSOC)	93.00	93.00					
					MO STATE (MO)	50.00	0.00					
Totals:		62.40	\$0.00	\$1,500.00		\$276.29	\$114.75		\$105.00	\$60.00		\$1,118.71
CASEY A Period Ending: 03/22/2024 Paycheck Date: 03/29/2024 Printed Check No. 1.00												
Regular (R)	12.30	24.00	\$0.00	\$295.20	Fed Income Tax (FED)	81.85	0.00				Checking	810.65

Earnings	Pay Rate	Hours (Units)	Current In/Out	Current Amount	Taxes	Current Amount	Employer Amount	Deductions	Current Amount	Employer Amount	Net Pay	Current Amount
Bonus (BON)	1.00	0.00	\$0.00	\$704.80	Fed Medicare (FMED)	14.50	14.50					
					Fed Soc Sec (FSOC)	62.00	62.00					
					MO STATE (MO)	31.00	0.00					
Totals:		24.00	\$0.00	\$1,000.00		\$189.35	\$76.50					\$810.65

WILLIAM			Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00	
Regular (R)	12.30	29.00	\$0.00	\$356.70	Fed Medicare (FMED)	13.34	13.34				Checking	849.62
Bonus (BON)	1.00	0.00	\$0.00	\$563.30	Fed Soc Sec (FSOC)	57.04	57.04					
					FUTA - 940 (FUTA)	0.00	5.52					
					MO SUTA (MOUI)	0.00	17.00					
Totals:		29.00	\$0.00	\$920.00		\$70.38	\$92.90					\$849.62

MICHAEL			Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00	
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	6.56	0.00				Checking	1,111.81
Overtime (O)	18.45	2.80	\$0.00	\$51.66	Fed Medicare (FMED)	18.13	18.13					
Bonus (BON)	1.00	0.00	\$0.00	\$706.34	Fed Soc Sec (FSOC)	77.50	77.50					
					FUTA - 940 (FUTA)	0.00	7.50					
					MO STATE (MO)	36.00	0.00					
					MO SUTA (MOUI)	0.00	23.10					
Totals:		42.80	\$0.00	\$1,250.00		\$138.19	\$126.23					\$1,111.81

LAWERENCE R			Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00	
Regular (R)	12.30	35.00	\$0.00	\$430.50	Fed Medicare (FMED)	7.69	7.69				Checking	489.45
Bonus (BON)	1.00	0.00	\$0.00	\$99.50	Fed Soc Sec (FSOC)	32.86	32.86					
					FUTA - 940 (FUTA)	0.00	3.18					
					MO SUTA (MOUI)	0.00	9.79					
Totals:		35.00	\$0.00	\$530.00		\$40.55	\$53.52					\$489.45

ISRAEL			Period Ending: 03/22/2024				Paycheck Date: 03/29/2024				Printed Check No. 1.00	
Regular (R)	12.30	40.00	\$0.00	\$492.00	Fed Income Tax (FED)	154.48	0.00	Child Support 1 \$ (CS1)	31.15	0.00	Checking	925.74
Overtime (O)	18.45	10.00	\$0.00	\$184.50	Fed Medicare (FMED)	18.13	18.13					
Bonus (BON)	1.00	0.00	\$0.00	\$573.50	Fed Soc Sec (FSOC)	77.50	77.50					
					MO STATE (MO)	43.00	0.00					
Totals:		50.00	\$0.00	\$1,250.00		\$293.11	\$95.63		\$31.15	\$0.00		\$925.74

Earnings	Pay Rate	Hours (Units)	Current In/Out	Current Amount	Taxes	Current Amount	Employer Amount	Deductions	Current Amount	Employer Amount	Net Pay	Current Amount
Totals for Department: 100 / 100 / 100 - All Staff												
Regular (R)		1,811.00	\$0.00	\$26,002.20	Fed Income Tax (FED)	3,004.20	0.00	401K % (40P)	892.20	472.00	Checking	37,519.74
Overtime (O)		167.80	\$0.00	\$3,095.91	Fed Medicare (FMED)	691.97	691.97	Child Support 1 \$ (CS1)	51.92	0.00	Savings	1,008.49
Bonus (BON)		0.00	\$0.00	\$18,401.89	Fed Soc Sec (FSOC)	2,958.60	2,958.60	Medical Pre-Tax (MED)	530.72	0.00		
Vacation (V)		0.00	\$0.00	\$750.00	FUTA - 940 (FUTA)	0.00	84.50	Chargebacks for Accidents (MIS)	200.00	0.00		
					MO STATE (MO)	1,259.00	0.00	Roth 401K % (R4P)	95.00	70.00		
					MO ST LOUIS (MOSL)	38.16	0.00					
					MO SUTA (MOUI)	0.00	378.39					
Totals:		1,978.80	\$0.00	\$48,250.00		\$7,951.93	\$4,113.46		.84	\$542.00		\$38,528.23
Totals for Company												
Regular (R)		1,811.00	\$0.00	\$26,002.20	Fed Income Tax (FED)	3,004.20	0.00	401K % (40P)	.20	472.00	Checking	37,519.74
Overtime (O)		167.80	\$0.00	\$3,095.91	Fed Medicare (FMED)	691.97	691.97	Child Support 1 \$ (CS1)	.92	0.00	Savings	1,008.49
Bonus (BON)		0.00	\$0.00	\$18,401.89	Fed Soc Sec (FSOC)	2,958.60	2,958.60	Medical Pre-Tax (MED)	.72	0.00		
Vacation (V)		0.00	\$0.00	\$750.00	FUTA - 940 (FUTA)	0.00	84.50	Chargebacks for Accidents (MIS)	.00	0.00		
					MO STATE (MO)	1,259.00	0.00	Roth 401K % (R4P)	.00	70.00		
					MO ST LOUIS (MOSL)	38.16	0.00					
					MO SUTA (MOUI)	0.00	378.39					
Totals:		1,978.80	\$0.00	\$48,250.00		\$7,951.93	\$4,113.46		.84	\$542.00		\$38,528.23

1 **Steven E. Cowen, Esq. State Bar #132988**
2 **S. E. COWEN LAW**
3 **333 "H" Street, Suite 500**
4 **Chula Vista, CA 91910**
5 **Telephone: (619) 202 – 7511**
6 **Facsimile: (619) 489 – 0431**
7 **Cowen.steve@secowenlaw.com**

8 **Proposed Attorney for Costa Shipping &**
9 **Delivery, Inc.**

10
11 **U.S. BANKRUPTCY COURT**
12 **SOUTHERN DISTRICT OF CALIFORNIA**

13 **In Re: Costa Shipping & Delivery,**
14 **Inc.**

15 **Debtor and Debtor-in-Possession.**

Case number: 24-01179-CL11

Chapter 11

DECLARATION OF STEVEN E.
COWEN, ESQ. IN SUPPORT OF
FIRST DAY MOTIONS.

Date: TBD

Time: TBD

Dept.: D-1. Room 318.

16
17
18
19
20
21
22
23 I, Steven E. Cowen, Esq. am proposed Counsel for the Debtor and Debtor-in-
24 Possession. If called to testify I could and would competently testify to the matters set
25 forth herein.

26 1. I did a search of the online UCC-1 filings. The filings in order of priority are as
27 follows:
28

Steven E. Cowen, Esq.
S. E. COWEN LAW
333 H Street, Suite 5000
Chula Vista, CA 91910
(619) 202-7511
cowen.steve@secowenlaw.com

Steven E. Cowen, Esq.
S. E. COWEN LAW
333 H Street, Suite 5000
Chula Vista, CA 91910
(619) 202-7511
cowen.steve@secowenlaw.com

- a. Stearns Bank. Stearns lent money to Debtor to partially finance the purchase of the business. The collateral for the Stearns loan includes Debtor's cash collateral. Date of filing loan balance: \$61,874.92.
- b. SBA. Debtor obtained an EIDL loan. The SBA filed a financing statement securing the loan with the Debtor's cash collateral. Date of filing loan balance: \$205,075.
- c. CFG Equipment lent money to Debtor to purchase 2 Ford E350 Step Vans. The vans are listed as collateral. Debtor's cash collateral was not pledged as security for this loan.
- d. Leaf Capital Funding, LLC, financed vehicle loans, filed a financing statement and listed the vehicles purchased with the monies as their collateral. Debtor's cash collateral was not pledged as security for this loan.
- e. CFG Equipment Finance provided an additional round of funding for Debtor to purchase vehicles, filed a financing statement and listed the vehicles purchased as collateral for the loan. Debtor's cash collateral was not pledged as security for this loan.
- f. Itria Ventures lent monies to the Debtor for Debtor to use in its business operations. In exchange, Debtor pledged its cash collateral as security for the loan. Date of filing loan balance: \$44,026.60.
- g. Itria Ventures lent additional monies to the debtor for debtor to use in its business operations. In exchange, Debtor pledged its cash collateral as security for the loan. Date of filing loan balance: \$91,061.61.

2. Appendix D-2 of the Local Rules identifies seven (7) "red flag" provisions. "The court will typically NOT authorize use of cash collateral or financing agreements to contain any of the following items." Appendix D-2 then goes on to list those seven (7) provisions. After a discussion for what is required if a Debtor wishes or intends to include any of the seven (7) provisions in the cash collateral order, Appendix D-2 states "If the above – described checklist is not submitted, counsel for the proponent of the

1 cash collateral, usage or financing must certify that no such provisions are contained in
2 the agreement submitted for approval.” I so certify that none of the “red flag” provisions
3 are included in the proposed Cash Collateral Order.

4 I declare under the penalty of perjury pursuant to the laws of the state of California and
5 of the United States of America that the foregoing is true and correct. This declaration is
6 executed this 2ND day of April 2024 at Chula Vista, California.

7
8
9 /s/ Steven E. Cowen, Esq.
10 Steven E. Cowen, Esq.
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Steven E. Cowen, Esq.
S. E. COWEN LAW
333 H Street, Suite 5000
Chula Vista, CA 91910
(619) 202-7511
cowen.steve@secowenlaw.com